Electronic Articles of Organization For Florida Limited Liability Company

L08000003565 FILED 8:00 AM January 11, 2008 Sec. Of State ncausseaux

Article I

The name of the Limited Liability Company is: FREEDOM TAX SERVICE OF AMERICA, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

4047 OKEECHOBEE BLVD 115 WEST PALM BEACH, FL. 33409

The mailing address of the Limited Liability Company is:

4047 OKEECHOBEE BLVD 115 WEST PALM BEACH, FL. 33409

Article III

The purpose for which this Limited Liability Company is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The name and Florida street address of the registered agent is:

ISAAC ANTOINE SR 9870 WATERMILL CIRCLE C BOYNTON BEACH, FL. 33437

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: ISAAC ANTOINE

Article V

The name and address of managing members/managers are:

Title: MGR ISAAC ANTOINE SR 9870 C WATERMILL CIRCLE BOYNTON BEACH, FL. 33437 L08000003565 FILED 8:00 AM January 11, 2008 Sec. Of State ncausseaux

Article VI

The effective date for this Limited Liability Company shall be: 01/11/2008

Signature of member or an authorized representative of a member Signature: ISAAC ANTOINE